

2020-2021  
STATE OF NEBRASKA  
**GENERAL BUDGET FORM**

SEP 18 2020

LANCASTER COUNTY  
CLERK

FIRTH RURAL FIRE DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF  
LANCASTER County

This budget is for the Period JULY 1, 2019, through JUNE 30, 2020

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	132,670.00	Property Taxes for Non-Bond Purposes
\$	101,930.00	Principal and Interest on Bonds
\$	234,600.00	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of JULY 1, 2019

1,185,000.00	Principal
220,932.25	Interest
\$ 1,405,932.25	<b>Total Bonded Indebtedness</b>

379,712,952

**Total General Fund Certified Valuation (All Counties)**(Certification of Valuation(s) from County Assessor **MUST** be attached)**County Clerk's Use ONLY****APA Contact Information**Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)**Budget Document To Be Used As Audit Waiver?**My Subdivision has elected to use this Budget Document as the Audit Waiver.  
(If YES, Board Minutes **MUST** be Attached)

YES



NO

If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?



YES



NO

If YES, Please attach Interlocal Agreement Report.

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?



YES



NO

If YES, Please attach Trade Name Report.

**Submission Information****Budget Due by 9-20-2020**

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

**FIRTH RURAL FIRE DISTRICT in LANCASTER County**

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Beginning Net Cash Balance	\$ 32,696.00	\$ 36,568.00	\$ 50,993.00
3	Investments	\$ 331,536.00	\$ 362,305.00	\$ 397,256.00
4	County Treasurer's Balance	\$ 5,482.00	\$ 5,759.00	\$ 5,759.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 369,714.00</b>	<b>\$ 404,632.00</b>	<b>\$ 454,008.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 223,365.00	\$ 243,525.00	\$ 230,000.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 501.00		\$ 700.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 5,816.00	\$ 965.00	\$ 5,000.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ 15,000.00
17	<b>Total Resources Available (Lines 5 thru 16)</b>	<b>\$ 599,396.00</b>	<b>\$ 649,122.00</b>	<b>\$ 704,708.00</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 83,116.00	\$ 84,626.00	\$ 100,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 111,648.00	\$ 110,488.00	\$ 101,930.29
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ 15,000.00
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	<b>\$ 194,764.00</b>	<b>\$ 195,114.00</b>	<b>\$ 216,930.29</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 404,632.00</b>	<b>\$ 454,008.00</b>	<b>\$ 487,777.71</b>
31	Cash Reserve Percentage			242%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 230,000.00
		County Treasurer's Commission at 2% of Line 6		\$ 4,600.00
		<b>Total Property Tax Requirement</b>		<b>\$ 234,600.00</b>



# FIRTH RURAL FIRE DISTRICT in LANCASTER County

## To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 132,670.00
Sinking Fund	
Bond Fund	\$ 101,930.00
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 234,600.00</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

## Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
General Fund	Sinking Fund

Amount:	
Surplus funds.	

Transfer From:	Transfer To:
_____	_____

Amount:	
Reason:	

## Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	0
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	#DIV/0!
Township Taxes within City/Village	#DIV/0!
50% of Township Taxes within City/Village	#DIV/0!
Projected Township Taxes to be collected	#DIV/0!

## Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Bond Fund	57,439.00
Sinking Fund	322,318.00
???????	17,500.00
Total Special Reserve Funds	397,257.00
Total Cash Reserve	\$ 487,777.71
Remaining Cash Reserve	\$ 90,520.71
Remaining Cash Reserve %	45%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME	<b>Firth Rural Fire District</b>
ADDRESS	<b>PO Box 369</b>
CITY & ZIP CODE	<b>Panama NE 68419</b>
TELEPHONE	<b>402-788-2829</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Eric Johnson	Kristin Draper	DeLoyce Harris
TITLE /FIRM NAME	Chairperson	Treasurer	Accounting
TELEPHONE			
EMAIL ADDRESS	ej25818@gmail.com	firthruralfiredistrict@gmail.com	ddharris5@windstream.net

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- ☐ Board Chairperson  
☐ Clerk / Treasurer / Superintendent / Other  
☒ Preparer

**NOTE:** If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

**FIRTH RURAL FIRE DISTRICT in LANCASTER County**  
**2020-2021 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	234,600.00
Motor Vehicle Pro-Rate	(2)	\$	700.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2019-2020 Lid Exceptions, Line (10))		\$	- (5)
<b>LESS:</b> Amount Spent During 2019-2020		\$	- (6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>235,300.00</b>
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**Lid Exceptions**

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$	-	(10)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )			
Agrees to Line (7).	\$	-	(11)
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	101,930.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) ( <b>Fire Districts &amp; Hospital Districts Only</b> )	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	5,335.00
Public Safety Communication Project - Statute 86-416 ( <b>Fire Districts Only</b> )	(16)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics ( <b>Public Airports Only</b> )	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(21)	\$	<b>107,265.00</b>
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<b>TOTAL RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	\$	<b>128,035.00</b>
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.



**FIRTH RURAL FIRE DISTRICT**  
in  
**LANCASTER County**

**LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

**2019-2020 Restricted Funds Authority** = Line (8) from last year's Lid Computation Form 124,302.81  
Option 1 - (1)

**OPTION 2**

*Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year*

Line (1) of Prior Year Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) %  
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) -  
Option 2 - (C)

**Calculated 2019-2020 Restricted Funds Authority** (Line (A) Plus Line (C)) = -  
Option 2 - (1)

**CURRENT YEAR ALLOWABLE INCREASES**

**1 BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 %  
(2)

**2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - %  
(3)

$$\frac{\text{2020 Growth per Assessor}}{\text{2019 Valuation}} = \frac{\text{Multiply times}}{100 \text{ To get \%}}$$

**3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** 1.00 %  
(4)

$$\frac{4}{4} = \frac{100.00}{100} \%$$

# of Board Members voting "Yes" for Increase      Total # of Members in Governing Body at Meeting      Must be at least .75 (75%) of the Governing Body

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

**4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** %  
(5)

**Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting**

**TOTAL ALLOWABLE PERCENT INCREASE** = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 4,350.60  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 128,653.41  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 128,035.00  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 618.41  
(10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.**

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

## 2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Amount Budgeted

Total - Must agree to Line 10 on Lid Support Page 4

\$ -

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

FIRTH RURAL FIRE DISTRICT  
IN  
LANCASTER County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15th day of September 2020, at 7:00 o'clock P.M. at Firth Station, 8900 Firth Road for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.



Kristin L. Draper

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 194,764.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 195,114.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 201,930.29
2020-2021 Necessary Cash Reserve	\$ 488,785.71
2020-2021 Total Resources Available	\$ 690,716.00
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 234,600.00
Unused Budget Authority Created For Next Year	\$ 668.41

### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 132,670.00
Personal and Real Property Tax Required for Bonds	\$ 101,930.00

Cut Off Here Before Sending To Printer



**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

**FIRTH RURAL FIRE DISTRICT****LANCASTER County**

SUBDIVISION NAME

COUNTY

Amount Used as Lid  
Exemption for 2020-  
2021  
(Column 4)Parties to Agreement  
(Column 1)Agreement Period  
(Column 2)Description  
(Column 3)

Lincoln Fire & Rescue	9/1/2020 to 8/31/2021	Ambulance Service	\$ 5,335.00

Total Amount used as Lid Exemption

\$ 5,335.00

**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less, and  
b) community colleges, and c) school districts}*

**Tax Year 2020**

*{certification required on or before August 20th, of each year}*

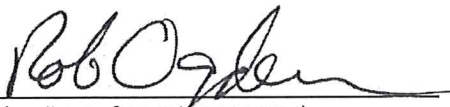
TO: FIRTH FIRE DISTRICT  
ATTN: ERIC JOHNSON  
PO BOX 124  
PANAMA, NE 68419

**TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FIRTH FIRE DISTRICT	Fire District - 06	3,730,451	313,492,247

\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Robert M. Ogden, Lancaster Assessor/ Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§13-509 and §§13-518.

  
(signature of county assessor)

08/13/2020  
(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different county, \_\_\_\_\_

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

(format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less.  
b) community colleges, and c) school districts)

**TAX YEAR 2020**

(certification required on or before August 20th, of each year)

TO : ERIC JOHNSON CHAIRMAN OF THE BOARD  
FIRTH RURAL FIRE DISTRICT  
PO BOX 124  
PANAMA NE 68419-

**TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FIRTH FIRE GEN	FIRE-DISTRICT	2,273,945	66,220,705

*\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I Patti Milligan, Gage County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Annette Carter, Deputy  
(signature of county assessor)

August 17, 2020  
(date)



CC: County Clerk, Gage County  
CC: County Clerk where district is headquartered, if different county, Gage County

*Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 2020



## Budget Hearing Minutes for the Firth Rural Fire District

The Budget Hearing of the Firth Rural Fire District was held the 15th day of September, 2020 at 1901 hours.

### Board Members:

#### Present:

Eric Johnson  
Gale Huenink  
Alex Olson  
Kristin Draper

#### Absent

#### 1% Increase in Restricted Funds Authority

A Motion was made by Kristin Draper and seconded by Gale Huenink to increase the total restricted funds authority by an additional 1%.

4 Ayes          0 Nays          Motion: Passed

#### Request for Audit Waiver

A motion was made by Alex Olson and seconded by Gale Huenink to request an audit waiver for the fiscal year ended June 30, 2020.

4 Ayes          0 Nays          Motion: Passed

#### Budget Approval

A motion was made by Alex Olson and seconded by Gale Huenink to approve the 2020-2021 budget as proposed.

4 Ayes          0 Nays          Motion: Passed

#### Meeting Adjourned

A motion was made by Kristin Draper and seconded by Alex Olson to adjourn the budget hearing at 2027hours.

4 Ayes          0 Nays          Motion: Passed

# The Voice News

P.O. Box 148

Hickman, NE 68372-0148

## BILL TO

Firth Rural Fire District  
Dee Harris  
PO Box 369  
Panama, NE 68419

## INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	225558	DUE DATE	10/3/2020
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THE STATE OF NEBRASKA } ss. Darren P. Ivy, being duly sworn,  
County of Lancaster } says that he is the publisher of

## VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster,  
& Scotts Bluff Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, and Scotts Bluff Counties, Nebraska, and is printed in the English Language weekly at its offices in Hickman and Mitchell, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

1	Successive Week(s)
Beginning with the issue of:	9/3/2020
and ending with the issue of:	9/3/2020
Publisher's fee at Legal Rate is:	<b>\$114.00</b>

*Darren P. Ivy*

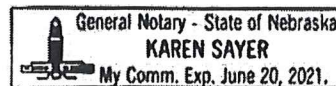
Darren P. Ivy, Publisher

Summary Information	Weekly Cost
2x6 BW Notice of Budget Hearing	114.00
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 18<sup>th</sup> day  
of

September, 2020

*Karen Sayer*  
Notary Public



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IN  
LANCASTER County, Nebraska

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Clerk/Secretary

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